61A202 (11-05) Commonwealth of Kentucky
DEPARTMENT OF REVENUE

OFFICE USE ONLY	
PMD =	

## 2006 **PUBLIC SERVICE COMPANY PROPERTY TAX RETURN** FOR RAILROAD CAR LINE

File by April 30, 2006 with: Office of Property Valuation Public Service Branch 200 Fair Oaks Lane, Fourth Floor Station 32 Frankfort, Kentucky 40620

GNC # C		For Yea	r Ending Decer	nbe	r 31, 2	005	(502) 564-8 Fax (502) 5			
	) Place current ta	expayer mailing labe	l here.	Red of income of lime or App Ke	venue the any persecution persecution railroad control to, flus similar typical 30 of ontucky deperty Va	authority to va on or business ilroad car line co car in or throu at, tank, refrige pe car. This re each year, cov uring the prece luation will de	136.120 gra alue and as performir ompanies v gh Kentuc rator, passe eturn must vering the ding calen termine the	ents the Department of sess all of the property ng any public service, which operate any kind ky including, but not enger, sleeping, freight to be filed on or before movement of cars in dar year. The Office of evalue of rolling stock		
		G LABEL INFORMA		of each company allocable to Kentucky, based on 100 percent of fair cash value, and notify the taxpayer of the assessment. A taxpayer may request a 30-day extension to file if good						
		I through PART III	below.	cau	use exists	and if request	ed before t	he due date of the tax		
A. Taxpayer N B. Taxpayer C		return (KRS 136.130). All late filings will be subject to minimum penalty of 10 percent of the total taxes due. It penalty for failure to file is 20 percent of the total taxes of (KRS 132.290). Furthermore, anyone who willfully fails file shall be fined \$1,000, and \$50 for each day after April (KRS 136.990).  F. (Complete if different from items A–B)								
C. Telephone (	)	Fax No. (	)	For wit	r agents, th the Ken	etc., a current j tucky Departm	power of at ent of Reve	ttorney must be on file enue.		
D. Taxpayer F	ederal ID Numl	oer:				lls and all cor	-	nce to:		
E. Type Owne				Tit	de					
		rship   Foreign		Ac	ldress					
☐ Partnershi	p □ Other (sp	ecify)		Tel	ephone (	)	Fax N	No. ( )		
PART I	loaded and unloa (Part III). If addition	raveled by each class of ded miles. The total mil onal space is needed, attract rate schedule listing thos	es traveled over each ra ach a separate schedule	ilroad or ma	d in Kentu ake copies	icky (Part I) mu of this page. If	st equal tot you have n	al mileage in Kentucky nore than one car mark,		
Nan	ne of Railroad Over Traveled in Kentu		Kind or Class of Cars			rk(s) Identified nterchanges		s Traveled Over Each ailroad in Kentucky		
(The total mile:	s on this line mus	t equal the total of Col	umn D in Part III.)			TOTAL				
PART II—Cor	nplete Part II on the	reverse side for each car	classification in the tot	al flee	t of rollin	g stock <i>before</i> co	mpleting P	art III Summary below.		
PART III SUMMARY	everywhere must p Kentucky must ind	igerator, tank or other (whoertain to Column B total clude loaded and unloade sorted by state in the U.S	number of units forward ed miles. You must attac	ded fro h a su	om Part II. mmarized	Total miles trave	eled everyw	here and total mileage in		
A Car Class	B Total Number of Units (Cars) in in Total Fleet of Rolling Stock (Forwarded from Part II, Col. G)	C Total Miles Traveled Everywhere in the U.S., Canada and Mexico by Total Fleet of Rolling Stock	D  Total Mileage in Kentucky (Forwarded from Part I)	E Total Kentucky Percent (Total D ÷ Total C)		F Total FJ Valu (Forwarde Part II, C Total:	e d from ol. K,	G Total Kentucky Taxable Value (E x F)		
1. Refrigerator										
2. Tank										
3. Other										
TOTALS										
		perjury, that this return dge and belief is a true	e, correct and comple		urn.	edules and sta	tements) h	nas been examined by		
_	Signature			Title	e			Date		

## PART II 2006 Public Service Company Property Tax Return For Railroad Car Line (For Year Ending December 31, 2005) DETAILED FLEET DESCRIPTION AND COST OF TOTAL ROLLING STOCK OWNED AND/OR LEASED

## Instructions and/or Explanation for Completing Part II, A Through K and Bottom Line Totals

- A. Number the page and classify railcars as refrigerator, tank or other (which includes box, dump, flat, furniture, gondola, hopper, poultry, stock, etc.). For car classification marked other, please specify.
- B. If taxpayer is based in a foreign country, money *must* be expressed in US currency at the rate of exchange on December 31, 2005.
- C. Age is determined by year of purchase or acquisition whether equipment is new or used. New or used railcars purchased or acquired in the prior year are age 1 and so forth. You should contact your lessor for leased car ages or report the year the lease agreements originated.
- D. Report the car number, or the first and last numbers in the car numbering series, for **all** cars in your total fleet of rolling stock (owned and/or leased) whether they traveled in Kentucky or not.
- E. Report Car Mark, also known as Car Initial, assigned to your car number or series whether registered or not in The Official Railway Equipment Register.
- F. Association of American Railroads four-position alphanumeric code designating type car and general physical description.
- G. Number of Units is the actual number of railcars in the car number series reported in previous Column D.
- H. Unit Cost is the amount you paid for each rail car in the car numbering series. Improvements must be reported on a separate line at the year and age of the actual improvement. Contact your lessor for unit cost of leased cars or multiply your yearly lease payment by factor five.
- I. Multiply Column G by Column H to report the total cost of railcars and improvements on each age line.
- J. Factors for age 1 through 28+ are the year 2006 conversion factors for Class 5 tangible personal property with a 6 percent betterment's allowance.
- K. Multiply Column I by Column J for reporting the Fleet Value of railcars reported on each age line.

TOTALS: Separately total Columns G, I and K, and forward the separate totals of Column G\* and Column K\*\* as instructed below.

A. Page	e 2 of	If additional s	pace is need	ed, attach	a separate sc	hedule or make co	ppies of this page for each	car class.	
Car	Class	(check one) □ Refr	igerator	□ Tanl	k 🗆 Ot	her (specify) _			
B. Mor	ney m	ust be expressed in	US currenc	cy.					
C Age by Ye Purcha or Acquis Whether or Use	ise sition New	D Car No. or First and Last No. of Series for Total Fleet of Rolling Stock Whether Traveled in KY or Not	E Reporting Car Mark Also Known as Car Initial	F A.A.R. Car Type Code	G Number of Units (Cars in Number Series)	H Unit Cost and Improvements	I  Total Cost (Col. G x Col. H)	<b>J</b> Factor	K Fleet Value (Col. I x Col. J)
2005	1					\$	\$	.934	\$
2004	2							.904	
2003	3							.870	
2002	4							.819	
2001	5							.763	
2000	6							.677	
1999	7							.613	
1998	8							.544	
1997	9							.486	
1996	10							.436	
1995	11							.392	
1994	12							.360	
1993	13							.327	
1992	14							.295	
1991	15							.264	
1990	16							.239	
1989	17							.217	
1988	18							.202	
1987	19							.188	
1986	20							.188	
1985	21							.188	
1984	22							.188	
1983	23							.188	
1982	24							.188	
1981	25							.188	
1980	26							.188	
1979	27							.188	
1978 & Prior	28+							.188	
TOTAL					*		\$		**

<sup>\*</sup>Carry the total number of units from the above total line of Column G to the front, Part III, Column B.

<sup>\*\*</sup>Carry the total fleet value from the above total line of Column K to the front, Part III, Column F.